CLARKE COUNTY, VA

Local Tax Rates & Fees

Real Estate \$0.74 per \$100 value-Tax relief available for elderly

(land & improvements) and/or disabled (call Commissioner

of Revenue's office for application).

Personal property \$4.00 per \$100 value – see # 1 below

\$2.00 per \$100 value -- For eligible vehicle owned by

Volunteer Fire and / or Rescue Squad member. – see # 1 below

Business Equipment \$4.00 per \$100 value – see # 2 below

(non-manufacturer)

Furniture & Fixtures \$4.00 per \$100 value – see # 2 below

(non-manufacturer)

Machinery & Tools \$1.25 per \$100 value – see # 3 below

Farm Equipment \$4.00 per \$100 value – see # 2 below

Mobile Homes \$0.74 per \$100 value

All of the above taxes are due - 50% June 5 & 50% Dec. 5

Business License fee – in unincorporated areas of the County: \$30.00 (due Jan. 31)

<u>Decal Costs</u> – Vehicles housed in unincorporated areas of the County (due Feb. 15)

Automobile \$20.00

N/C – For eligible vehicle owned by Volunteer Fire

and / or Rescue Squad member.

Motorcycle \$ 8.50 Trailer \$ 6.50

<u>Transient Occupancy Tax</u> (Lodging) – 2% of net rentals-Call Commissioner of Revenue for Report Form.

(Monthly Filing)

Cont.

Utility Taxes

Electric – per bill 20% first \$75.00 4% on excess Telephone – per bill 20% first \$75.00 4% on excess Gas – per bill 20% first \$75.00 4% on excess

CAR TAX RELIEF & DEPRECIATION SCHEDULES

1—Less 70% if vehicle is used more than 50% for personal use and meets Virginia 1997 Personal Property Tax Relief Guidelines.

#2---Depreciation & Local Reduction Factor schedule (value based on original cost)

Year	Percentage	Depreciated Rate	Local Factor	Effective Rate per \$100
1	75%	\$3.00	X .25	\$0.75
2	60%	\$2.40	X .25	\$0.60
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Percentage reduced by 10% each year to minimum of 20%

#3---Depreciation Schedule—(value based on original cost)

Age of machinery (yrs.)	Percent	Rate per \$100	Effective Tax
1	50	\$1.25	\$0.63
2	45	\$1.25	\$0.56
3	40	\$1.25	\$0.50
4	37.5	\$1.25	\$0.47
5	35	\$1.25	\$0.44
6	32.5	\$1.25	\$0.41
7	30	\$1.25	\$0.38
8	27.5	\$1.25	\$0.34
9	25	\$1.25	\$0.31
10	22.5	\$1.25	\$0.28
11	20	\$1.25	\$0.25
12	17.5	\$1.25	\$0.22
13	15	\$1.25	\$0.19
14	12.5	\$1.25	\$0.16
15 and over	10	\$1.25	\$0.13